

BOARD OF PUBLIC ACCOUNTANCY
BOARD POLICY REGARDING EDUCATIONAL REQUIREMENTS
(Effective June 21, 2001; Amended June 7, 2002)

An applicant subject to the one hundred fifty (150) semester hour educational requirement provided in §466-5.5, HRS, shall have:

- (1) A baccalaureate or higher degree conferred by an educational institution accredited by a regional or national accrediting agency or association approved by the Board, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance for an advanced degree at an educational institution accredited by a regional or national accrediting agency or association approved by the Board; and
- (2) One hundred fifty (150) semester hours of college education from an educational institution accredited by a regional or national accrediting agency or association approved by the Board, which shall, at minimum, include:
 - (a) Twenty-four (24) semester hours in upper division or graduate level accounting courses including, without limitation, courses in financial accounting, auditing, taxation, and managerial accounting; and
 - (b) Twenty-four (24) semester hours in upper division or graduate level non-accounting business-related courses including, without limitation, courses in economics; legal and social environment of business; business law; marketing; finance; organizational, group, and individual behavior; quantitative applications in business; communication skills; business ethics; globalization; total-quality management; computer science; human relations; or other business-type courses.

For purposes of this policy:

- (1) "Educational institution" means a four-year degree-granting college, school, or university;

- (2) "National accrediting agency or association" includes, without limitation, the American Assembly of Collegiate Schools of Business, and other similar agencies and associations approved by the Board;
- (3) "Regional accrediting agency or association" includes, without limitation, the Western Association of Schools and Colleges, and other similar agencies and associations approved by the Board;
- (4) "Upper division courses" means courses usually taken at the junior or senior undergraduate level; and
- (5) To be acceptable, the educational institution shall be accredited in accordance with this policy at the time the applicant is granted the degree.